

Exhibit EG-D

RME Illinois, L.L.C.  
Eastgate Estates  
Accounting Entries

	Account	Debit	Credit
Utility Plant in Service	101	\$257,000	
Customer Advances	252		\$8,667
Contributions in Aid of Construction	271		\$248,333

Based on estimates of construction costs in Exhibit B of Agreement and impact of refunds